



This document is scheduled to be published in the Federal Register on 10/27/2016 and available online at <https://federalregister.gov/d/2016-25971>, and on [FDsys.gov](https://fdsys.gov)

[BILLING CODE: 4810–31–P]

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB–2016–0001]

Proposed Information Collections; Comment Request (No. 61)

AGENCY: Alcohol and Tobacco Tax and Trade Bureau (TTB); Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

DATES: We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: As described below, you may send comments on the information collections listed in this document using the “Regulations.gov” online comment form for this document, or you may send written comments via U.S. mail or hand delivery. TTB no longer accepts public comments via email or fax.

- <http://www.regulations.gov>: Use the comment form for this document posted within Docket No. TTB–2016–0001 on “Regulations.gov,” the Federal e-rulemaking portal, to submit comments via the Internet;

- U.S. Mail: Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.
- Hand Delivery/Courier in Lieu of Mail: Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Suite 400, Washington, DC 20005.

Please submit separate comments for each specific information collection listed in this document. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment.

You may view copies of this document, the information collections listed in it and any associated instructions, and all comments received in response to this document within Docket No. TTB-2016-0001 at <https://www.regulations.gov>. A link to that docket is posted on the TTB Web site at <https://www.ttb.gov/forms/comment-on-form.shtml>. You may also obtain paper copies of this document, the information collections described in it and any associated instructions, and any comments received in response to this document by contacting Michael Hoover at the addresses or telephone number shown below.

FOR FURTHER INFORMATION CONTACT: Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; telephone 202-453-1039, ext. 135; or email

informationcollections@ttb.gov (please do not submit comments on this notice to this email address).

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

For each information collection listed below, we invite comments on:

- (a) Whether the information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility;
- (b) the accuracy of the agency's estimate of the information collection's burden;
- (c) ways to enhance the quality, utility, and clarity of the information collected;
- (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of

operation, maintenance, and purchase of services to provide the requested information.

Information Collections Open for Comment

Currently, we are seeking comments on the following information collections (forms, recordkeeping requirements, or questionnaires):

Title: Usual and Customary Business Records Maintained by Brewers.

OMB Number: 1513–0058.

TTB Recordkeeping Number: REC 5130/1.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5415 requires brewers to keep records in such form and containing such information as the Secretary of the Treasury may prescribe by regulation as necessary to protect the revenue. Under this authority, TTB regulations in 27 CFR part 25 require brewers to keep usual and customary business records that allow TTB to verify, for example, the quantities of raw materials received at a brewery, the quantity of beer and cereal beverages produced and removed taxpaid or without payment of tax from a brewery, and the quantity of beer previously removed subject tax that is returned to the brewery.

Current Actions: TTB is submitting this collection as a revision. The information collection remains unchanged. However, TTB is increasing the estimated number of respondents due to an increase in the number of brewers regulated by TTB. There is no increase in the estimated total annual burden hours for this information collection because the required operational and production records are usual and customary records kept by brewers during the

normal course of business and would be maintained even without the TTB regulatory requirements to do so.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 6,700.

Estimated Total Annual Burden Hours: 1 (one).

Title: Application, Permit, and Report—Wine and Beer (Puerto Rico), and Application, Permit, and Report—Distilled Spirits (Puerto Rico).

OMB Number: 1513–0123.

TTB Form Numbers: F 5100.21 and F 5110.51.

Abstract: In general, under the Internal Revenue Code (IRC) at 26 U.S.C. 7652(a)(1), merchandise manufactured in Puerto Rico and shipped to the United States for consumption or sale is subject to a tax equal to the internal revenue tax imposed in the United States upon like articles of merchandise of domestic manufacture. The IRC at 26 U.S.C. 7652(a)(2) provides that the Secretary of the Treasury shall by regulation prescribe the mode and time for payment and collection of the tax, and 26 U.S.C. 7805(a) provides the Secretary of the Treasury the authority to prescribe all needful rules and regulations for enforcement of the IRC. Under this authority, in order to protect the revenue, the TTB regulations require, among other things, the use of TTB F 5100.21 and TTB F 5110.51 by persons shipping wine, beer, and certain distilled spirits products produced in Puerto Rico to the United States for domestic consumption or sale.

TTB F 5100.21 is an application and permit to compute the Federal excise tax on, taxpay, and withdraw wine or beer for shipment to the United States. TTB F 5110.51 is an application and permit to compute the tax on, taxpay, and withdraw for shipment to the United States certain distilled spirits products.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 35.

Estimated Total Annual Burden Hours: 35.

Dated: October 19, 2016.

Amy R. Greenberg,

Director, Regulations and Rulings Division.

[FR Doc. 2016-25971 Filed: 10/26/2016 8:45 am; Publication Date: 10/27/2016]